

Public Chapter 209

HOUSE BILL NO. 1159

By Representatives Kisber, Westmoreland, Hicks, Davis, Bittle, Armstrong, Rhinehart, Stamps, Boner, Pruitt, West, Head, Rinks, McDaniel, Pinion, Ronnie Cole, Chumney, Ralph Cole, Kent

Substituted for: Senate Bill No. 560

By Senators Rochelle, Ramsey, McNally, Davis, Elsea, Cooper, Harper, Haynes, Leatherwood, Crowe

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to sales and use tax applicable to certain transactions involving aircraft.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. . Tennessee Code Annotated, Section 67-6-313 (h)(1), is amended by adding thereto after the existing subsection (B) the following new subsection (C):

(C) Repair and refurbishment services within Tennessee with respect to airplanes and airplane components and parts which have their situs outside of Tennessee and are removed from Tennessee within fifteen (15) days from the completion of such repair and refurbishment services when such repair or refurbishment services with respect to such airplanes or airplane components or parts are performed pursuant to and by the registered owner of one or more "supplemental type certificates" issued by the Federal Aviation Administration. "Repair and refurbishment services" as used herein shall include, without limitation, modifications, conversions, and installations.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.